

Sam's earned income is \$18,500 and Sue's earned income is \$19,350. Their AGI (Form 1040A, line 22) is \$37,850 and their tax liability (Form 1040A, line 28) is \$1,723. Their tentative child and dependent care credit is \$2,950 (from line 26 of Part III).

Scroll down to complete lines 8 through 11.

Without closing the PDF Window, return to the lesson screen and click Check My Answer.

## Part II

### Credit for child and dependent care expenses

**2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2005 for the person listed in column (a)	
First	Last			

**3** Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 26.

3

**4** Enter your **earned income**. See the instructions.

4

**5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4.

5

**6** Enter the **smallest** of line 3, 4, or 5.

6

**7** Enter the amount from Form 1040A, line 22.

7

**8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7.

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

× .

**9** Multiply **line 6** by the decimal amount on line 8. If you paid 2004 expenses in 2005, see the instructions.

9

**10** Enter the amount from Form 1040A, line 28.

10

**11** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 10 here and on Form 1040A, line 29.

11